**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

Income Tax Application No. 222 of 1999

The Commissioner of Income Tax, Mumbai .. Applicant
V/s.
Mr. R.J. Watson, Mumbai .. Respondent

Mr. P.A. Vyas for the Applicant
None present for the Respondent

**CORAM : S. RADHAKRISHNAN &**
**A.S. AGUIAR, JJ.**
**DATED : 20.06.2005.**

**P.C.:-**

1. Heard the learned counsel for the Applicant. Perused the assessment order.

2. The claim involved in the above Application is less than Rs. 2 Lakhs. We have also perused the judgment of the Division Bench of this Court in the case of **Commissioner of Income Tax v. Camco Colour Co., reported in (2002) 254 ITR 565 (Bom.)**. In view of the policy decision taken by Central Board of Direct Taxes ("CBDT" for short) vide Circular F. No. 279/126/98-ITJ dated 27/3/2000 wherein the Revenue has decided not to file any Appeal or Reference, if the tax liability is less than Rs. 2 Lakhs.

3. As in the present case, the tax liability is less than Rs. 2 Lakhs, we dissmiss the above Application.

**(S. RADHAKRISHNAN, J.)**

**(A.S. AGUIAR, J.)**